

PAWNEE COUNTY BOARD OF EQUALIZATION
JANUARY 23, 2024

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, January 23, 2024, at 8:55 a.m. in the first-floor meeting room. Present were Ron Seitz, Jan Lang, Lavon Heidemann, Deputy County Clerk Rachel King and Assessor Vickie Wiers. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Seitz seconded to approve the December 27, 2023 minutes. Voting: Seitz (yes), Lang (yes), Heidemann (yes).

Lang moved and Seitz seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

Wiers presented a tax roll correction for Personal Property and Real Property. After discussion Lang moved and S seconded to approve personal property tax roll correction 2024-02 for Property ID 677005036 and the real property tax roll correction 2024-01 for Property ID 670000003. Voting: Heidemann (yes), Seitz (yes), Lang (yes).

Chairman Lang adjourned the meeting at 9:00 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Rachel King, Pawnee County Deputy Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
FEBRUARY 21, 2024

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Wednesday, February 21, 2024, at 8:50 a.m. in the first-floor meeting room. Present were Ron Seitz, Jan Lang, Lavon Heidemann was absent, Deputy County Clerk Rachel King and Assessor Vickie Wiers. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Seitz seconded to approve the January 23, 2024 minutes. Voting: Seitz (yes), Lang (yes), Heidemann (absent). Lang moved and Seitz seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (absent), Seitz (yes).

Wiers presented permissive exemptions for parcel #'s 67000491, 670005039, 670000953, 670000891, 670000072, 670004063, 670000225, 670000222, 670000201, 670000340, 670003833, 670005016, 670000797, 670000387, 670000793, 670000075, 670000176, 670001059, 670004992, 670000453, 670000132, 670000074, 670000189, 670000633, 670000062, 670000632, 6700000049, 670001177, 670001210, 670001236, 670001245, 670001271, 670001272, 670001287, 670001296, 670000892, 670000893, 670000308, 670000196, 670000366, 670000542, 670000136, 670002787, 670002782, 670001420, 670005118, 670001408, 670001483, 670001451, 670000291, 670005119, 670001032, 67000030, 67000089. After discussion Lang moved and Seitz seconded to approve permissive exemptions. Voting: Heidemann (absent), Seitz (yes), Lang (yes).

Chairman Seitz adjourned the meeting at 8:54 a.m.

S/Ron Seitz

S/Jan Lang

Attest: Rachel King, Pawnee County Deputy Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
APRIL 2, 2024

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, April 2, 2024, at 8:50 a.m. in the first-floor meeting room. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk Rachel King and Assessor Vickie Wiers. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Heidemann seconded to approve the February 21, 2024 minutes. Voting: Seitz (yes), Lang (yes), Heidemann (yes).

Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

Wiers presented Tax list correction for #202403.

Lang moved and Heidemann seconded the motion to approve the tax list correction for #202403. Voting: Heidemann (yes), Seitz (yes), Lang (yes)

Chairman Seitz adjourned the meeting at 8:59 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Rachel King, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
MAY 14, 2024

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, May 14, 2024, at 8:55 a.m. in the third-floor court room. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk Rachel King and Assessor Vickie Wiers. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Heidemann seconded to approve the April 30, 2024 minutes. Voting: Seitz (yes), Lang (yes), Heidemann (yes).

Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

Wiers presented a under/ over valued property. After discussion Lang moved and Heidemann seconded to approve changes for over/under valued properties #'s 670003219,670001899,670002886, 670001057, 670002352, 670002511, 670002962, 670003518, 670002379, 670003020, 670000163. Voting: Heidemann (yes), Seitz (yes), Lang (yes).

Chairman Seitz adjourned the meeting at 9:00 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Rachel King, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
JULY 8, 2024

The Pawnee County Board of Equalization convened in session, which was open to the public, on Monday, July 8, 2024, at 9:00 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska to hear the 2024 Pawnee County Valuation Protests. Notice of such meeting was published in the Thursday, June 27, 2024, issue of The Pawnee Republican. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk, Rachel King & Assessor, Vickie Wiers. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Heidemann seconded the motion to approve the minutes of the June 25, 2024 meeting as presented. Voting: Seitz (yes), Lang (yes) and Heidemann (yes). Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

The following protests were heard and the recommendations of the Assessor are as follows: Protest #1 & 2, Travis Findlay, appeared, Parcel ID 670003791, land stayed the same at \$6780.00, buildings lowered from \$185,685.00 to \$116,435.00, totaling \$123,215.00. Parcel ID 670005070, land stayed the same at \$35,970.00, buildings stayed the same at \$235,185.00, totaling \$271,155.00.

Protest #3, Karen Binder, appeared, Parcel ID 670003906, land stayed the same at \$0.00 IOLL, buildings at \$335,415.00, totaling \$335,415.00. Vickie will be reviewing this with Ron and then will be revisiting this valuation amount. Tabled for the time being.

Protest #7, Terry Borchert for the Fairview Golf Club appeared, Parcel ID 670001116, land stayed the same at \$0.00 IOLL, buildings lowered from \$50,955.00 to \$49,465.00, totaling \$49,465.00.

Protest #11, Alan Smythe, did not appear, Parcel ID 6700003984, land stayed the same at \$740.00, totaling \$740.00.

Protest #12, Amanda Owsley, did not appear, Parcel ID 670003994, land stayed the same at \$1680.00, buildings lowered from \$95,350.00 to \$53,810.00, totaling \$55,490.00.

Protest #15, Mary Ritchie, appeared, Parcel ID 670004035, land stayed the same at \$1540.00, buildings lowered from \$39,230.00 to \$26,320.00 totaling \$27,860.00. Vickie will be reviewing this property, then revisiting the valuation amount.

Protest #16,17 & 18, Dean Bausch, appeared, Parcel ID 670002768, land stayed the same at \$159,950.00, totaling \$159,950.00. Parcel ID 670002537, land stayed the same at \$555,210.00, buildings stayed the same at \$104,415.00, totaling \$659,625.00. Parcel ID 670002368, land stayed the same at \$446,110.00, totaling \$446,110.00.

Protest #19, Bruce Belding, did not appear, Parcel ID 670000634, land stayed the same at \$4875.00, buildings lowered from \$113,575.00 to \$94,280.00, totaling \$99,155.00.

Protest #20, Greg Thomas & Marsha Matulka, did not appear, Parcel ID 670000964, land stayed the same at \$3880.00, buildings raised from \$101,645.00 to \$102,095.00, totaling \$105,975.00.

Protest #21, Holly Wempe, did not appear, Parcel ID 670002870, land stayed the same at \$63,370.00, buildings stayed the same at \$61,355.00 totaling \$124,725.00.

Protest #22, Kellie Wiers, appeared, Parcel ID 670000511, land stayed the same at \$2645.00, buildings stayed the same at \$50,235.00, totaling \$52,880.00.

Protest #23, Kent Niss, did not appear, Parcel ID 670005135, land stayed the same at \$74,180.00, buildings stayed the same at \$140,530.00 totaling \$214,710.00.

Protest #24, Shelley Hayes, appeared, Parcel ID 670004045, land stayed the same at \$50,890.00, buildings stayed the same at \$44,610.00, totaling \$95,500.00.

Protest #25,26, 27, 28 & 29 James Chittick, Mary Ritchie POA appeared, Parcel ID 670002477, land raised from \$92,050.00 to \$108,900.00 buildings stayed the same at \$105.00, totaling \$109,005.00. Parcel ID 670003065, land raised from \$648,575.00 to \$670,605.00, buildings stayed the same at \$44,935.00, totaling \$715,540.00. Parcel ID 670001541, land lowered from \$499,965.00 to \$490,710.00, totaling \$490,710.00. Parcel ID 670002280, land raised from \$392,835.00 to \$399.375.00, buildings stayed the same at \$5510.00, totaling \$404,885.00. Parcel ID 670001540, land at \$393,955.00, totaling \$393,955.00. Vickie will review the new CRP map for parcel #670001540, and parcel #67000280, then revisit the valuation amounts.

Protest #30 Christopher Gottula, did not appear, Parcel ID 670002854, land stayed the same at \$60,500.00, buildings lowered from \$13220.00 to \$10,890.00, totaling \$71,390.00.

Protest #33 & 34, Damian Vrtiska, did not appear, Parcel ID 670004968, land stayed the same at \$6855.00, totaling \$6855.00. Parcel ID 670000255, land stayed the same at \$1895.00, buildings stayed the same at \$61,880.00, totaling \$63,775.00.

Protest #35, Maggie Brahmsteadt, did not appear, Parcel ID 670003066, land stayed the same at \$17,600.00, buildings at \$118,485.00, totaling \$136,085.00. Vickie will be reviewing this parcel, then revisit the valuation amount.

Lang moved and Heidemann seconded to approve the Assessor's recommendations on Protest 1 through Protest 35 with reviews being done on #3,15, 28, 29 & 35 to be approved later. Heidemann (yes), Seitz (yes), Lang (yes).

Chairman Seitz adjourned the meeting at 2:36 p.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Rachel King, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
JULY 23, 2024

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, July 23, 2024, at 8:40 a.m. in the first-floor meeting room. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk Rachel King and Assessor Vickie Wiers. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Heidemann seconded to approve the July 8, 2024 minutes. Voting: Seitz (yes), Lang (yes), Heidemann (yes).

Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

Protest valuations that were asked to be revisited were reviewed as follows.

Protest #3, Karen Binder, Parcel ID 670003906, land stayed the same at \$0.00 IOLL, buildings at \$335,415.00 lowered to \$208,620.00, totaling \$208,620.00.

Protest #28 & 29, James Chittick, Parcel ID 670002280, land raised from \$392,835.00 to \$399,375.00, buildings stayed the same at \$5510.00, totaling \$404,885.00. Parcel ID 670001540, land lowered from \$393,955.00 to 376,960.00 totaling \$376,960.00.

Protest #35, Maggie Brahmsteadt, Parcel ID 670003066, land stayed the same at \$17,600.00, buildings lowered from \$118,485.00 to \$51,690.00, totaling \$69,290.00.

Lang moved and Seitz seconded to approve the property valuations as stated except for #670003906. Voting: Heidemann (yes), Seitz (yes, Lang (yes).

Lang moved and Seitz seconded to approve the property valuation for parcel #670003906. Voting: Lang (yes), Heidemann (abstain), Seitz (yes).

Weirs discussed over/ under valued properties. Lang moved and Heidemann seconded to approve the changes for the over/ under valued properties #'s 670004489 & 670001205. Voting: Seitz (yes), Lang (yes), Heidemann (yes).

Chairman Lang adjourned the meeting at 9:07 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Rachel King, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
OCTOBER 1, 2024

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, October 1, 2024, at 8:50 a.m. in the first-floor meeting room. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk Rachel King. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Heidemann seconded to approve the July 23, 2024 minutes. Voting: Seitz (yes), Lang (yes), Heidemann (yes).

Lang moved and Heidemann seconded the motion to approve the agenda with a change of being on October 1, 2024. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

The Board discussed setting the 2024 levies. Heidemann moved and Lang seconded to approve Resolution 2024-23 setting the levies. Voting: Heidemann (yes), Seitz (yes, Lang (yes).

Chairman Lang adjourned the meeting at 9:02 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Rachel King, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
NOVEMBER 19, 2024

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, November 19, 2024, at 9:00 a.m. in the first-floor meeting room. Present were Jan Lang, Lavon Heidemann, County Clerk Rachel King, Ron Seitz was absent. Vice-Chairman Lang opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Heidemann moved and Lang seconded to approve the October 1, 2024 minutes. Voting: Seitz (absent), Lang (yes), Heidemann (yes). Heidemann moved and Lang seconded the motion to approve the agenda as presented. Voting: Heidemann (yes), Lang (yes), Seitz (absent).

At 9:05 public comment was held. No public was present.

Rachel King, Clerk met with the Board and presented the corrected levy of the necessary taxes for the current year. Vickie Wiers, Assessor, and Cindy Johnson, Treasurer, also were present. Heidemann moved and Lang seconded to approve resolution 24-27 correcting the levy of the necessary taxes for the current year. Voting: Lang (yes) Heidemann (yes), Seitz (absent)

Vice-Chairman Lang adjourned the meeting at 9:27a.m.

S/Jan Lang

S/Lavon Heidemann

Attest: Rachel King, Pawnee County Clerk